BILL ANALYSIS

S.B. 1452 By: Harris Local Government Ways and Means Committee Report (Unamended)

BACKGROUND AND PURPOSE

Ex parte communication between members of the appraisal review board and the chief appraiser or the appraiser's staff is prohibited by the Texas Tax Code, but there is no penalty for a violation of the Act. S.B. 1452 makes ex parte communication between members of the appraisal review board and the chief appraiser or the appraiser's staff a Class C misdemeanor.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1. Amends Subchapter C, Chapter 6, Tax Code, by adding Section 6.411, as follows: Sec. 6.411. EX PARTE COMMUNICATIONS; PENALTY.

- (a) Provides that a member of an appraisal review board commits an offense if the member communicates with the chief appraiser or another employee of the appraisal district for which the appraisal review board is established in violation of Section 41.66(f).
- (b) Provides that a chief appraiser or another employee of an appraisal district commits an offense if the chief appraiser or other employee communicates with a member of the appraisal review board established for the appraisal district in a circumstance in which the appraisal review board member is prohibited by Section 41.66(f) from communicating with the chief appraiser or other employee.
- (c) Provides that this section does not apply to communications that do not discuss the specific evidence, argument, facts, merits, or property involved in a hearing currently pending before the appraisal review board or to communications between the appraisal review board and its legal counsel.
- (d) Provides that an offense under this section is a Class C misdemeanor.

SECTION 2. Effective date: September 1, 2003.

EFFECTIVE DATE

September 1, 2003.

S.B. 1452 78(R) Page 1 of 1